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repudiated by the Supreme Court of Wisconsin in the case of *Nunne-
macher v. State*, 108 Northwestern Reporter, 627. Judge Winslow,
for the majority, admits that the contrary proposition has been stated
by a great majority of the courts of this country, including the
Supreme Court of the United States, and adds that "the unanimity
with which it is stated is perhaps only equalled by the paucity of
reasoning by which it is supported." But though the court holds as
above, it is nevertheless of the opinion that the principle of inheri-
tance taxation may be justified under the power of reasonable regula-
tion and taxation of transfers of property. In a separate concurring
opinion Judge Marshall waxes eloquent in his approval of the re-
pudiation of the doctrine above referred to, and his opinion is well
worth reading on this point.

Commerce—Interstate Commerce—Regulation of Freight Rates.—

A corporation owning cars intended for the transportation of live
stock indiscriminately on railroads made payments to shippers in
order to promote the use of their cars. The corporation made no
contracts with shippers for the use of the cars, but merely received
mileage from the various railroads. The question as to whether
the federal act of February 19, 1903, was violated by such transac-
tions was brought before the United States Circuit Court for the
Northern District of Illinois in the case of *Interstate Commerce
Commission v. Reichmann*, 145 Federal Reporter, 236, and that court
holds, in consideration of the conditions which the statute was
designated to remedy, that freight rates must be construed as mean-
ing the net cost to the shipper, and that the practice under considera-
tion was a violation of the statute.

Religious Societies—Communistic Ownership of Property.—The
right of the Amana Society of Iowa, a religious communistic associa-
tion incorporated as a religious association, to engage in agricultural
pursuits and in business and manufacturing enterprises, is upheld in
State v. Amana Society, 109 Northwestern, 894. The Iowa court notes
that in many instances members of religious associations have held
property in common, as, for example, the Moravians, the Shakers, the
Oneida Community, and more recently the Zionists, and quotes por-
tions of the Holy Scriptures to show that the first Christians held
their property in common.

MISCELLANY.

Liability of Owner of Stray Animals to Cyclists and Autoists.—
Occasionally the worm will turn. The case briefly abstracted below,
which comes from the land of the origin of our common law, may
well arouse hopes in the hearts of autoists as well as cyclists. To